## **Income Tax - Math Audit Letter (Receipt of a Letter)**

What must I do if I receive a Math Audit (MA06) letter?

Receipt of a math audit letter indicates that your income tax return was filed without required documentation, or that there were incorrect calculations on the return. The math audit letter lists the adjustments made to the return.

Some of the most common reasons why a taxpayer may receive a math audit letter from the Colorado Department of Revenue are:

- Missing attachments such as W-2s, Form 104CR, Form 104PN or other required schedules.
- Return was filled out incorrectly such as a calculation or math error.
- Incorrect amount of a specific credit was claimed -- either by over claiming or under-claiming a credit amount.

If you receive a math audit letter review it carefully to find out what changes or adjustments were made to your return. If the letter is a result of missing documentation you should send the documentation with a copy of the letter as quickly as possible to receive your refund.

If you feel you received the math audit letter in error, send a copy of the letter, a copy of the return, supporting documents and a letter stating why you feel the letter was issued in error. Math Audit protest letters should be sent to:

Colorado Department of Revenue Income Tax Accounting Section 1375 Sherman St. Rm. 238 Denver, CO 80261-0005

If you feel the adjustment shown in the math audit letter is correct, you do not need to do anything just file the letter with your tax records.